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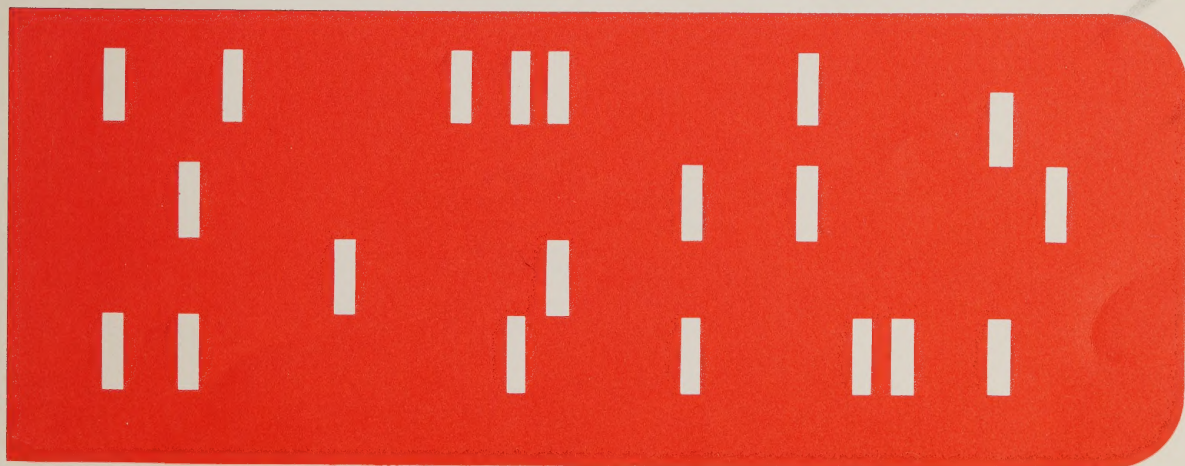
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DOING BUSINESS IN CANADA



THE BUSINESS ENVIRONMENT





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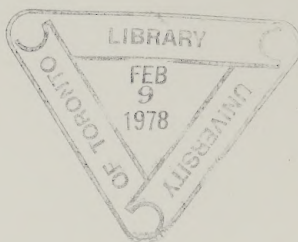
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DOING BUSINESS IN CANADA

THE BUSINESS ENVIRONMENT

Prepared by
Office of Information and Public Relations
Department of Industry, Trade and Commerce
Ottawa, Canada
K1A 0H5



FOREWORD

While this booklet may be considered as a very brief introduction to the subject of carrying on business in Canada, it also represents the first chapter in a series of publications entitled "Doing Business in Canada", prepared by the Department of Industry, Trade and Commerce, Ottawa, Canada.

The topics covered in this and other chapters in the series are intended mainly as outlines of basic government legislation and regulations affecting the conduct of business in Canada. In order to maintain the accuracy and currency of the series as a whole, each chapter is presented separately under the following titles:

Doing Business in Canada —

- Forms of Business Organization
- Canadian Customs Duties
- Taxation — Income, Business, Property
- Taxation — Sales, Excise, Commodity
- Labour Legislation
- Construction and Equipment Standards
- Federal Incentives to Industry
- Patents, Trade Marks, Industrial Designs and Copyrights
- Tariff Preferences for Canadian Goods Abroad

Also Available:

- Financing Canadian Industries

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Date of Revision — September, 1975

SETTING UP A BUSINESS IN CANADA

As in the past, Canada needs a great deal of foreign investment to ensure further development of the Canadian economy. Therefore, the Canadian government continues to welcome investment from abroad.

However, foreign businessmen wishing to set up operations in Canada should be aware of the provisions of the Foreign Investment Review Act. The Act requires the Canadian government to review the following types of investment to ensure that they offer significant benefit to Canada:

1. the acquisition of control of a Canadian business enterprise by a foreign business or individual;
2. the establishment of a new business in Canada by foreign persons who do not already have an existing business in Canada; and
3. the establishment of a new business in Canada by foreign persons who have an existing business in Canada, if the new business is unrelated to the existing business.

Guidelines have been issued by the government which present a broad definition of

relatedness. This ensures that there will be no interference with investment for the maintenance and expansion of ongoing business activities of foreign companies once they are established in Canada.

In determining whether an investment offers significant benefit to Canada, the government considers its effect on such factors as employment, resource processing, utilization of goods and services produced in Canada, exports, competition, Canadian participation, productivity, industrial efficiency, technological development, and product innovation and variety. It also considers the compatibility of the investment with national, industrial and economic policies.

It is important to stress that the purpose of the Foreign Investment Review Act is not to block or to discourage foreign investment from any source, but rather to ensure that such investment is of significant benefit to Canada. Additional information concerning this Act is available from the Foreign Investment Review Agency, 300 Slater Street, Ottawa, Canada K1P 6A6.

CARRYING ON BUSINESS

A foreign company is required to register or take out a licence in the province in which it "carries on business" and, usually, to record a power of attorney, empowering a resident of such province to carry out contracts and accept service of process in all suits and proceedings by or against the firm within the province. In addition, foreign companies operating in Canada are required to abide by legislation and regulations of general application, or of particular application to the type of business endeavour in which they are engaged. Regulations respecting import documentation, accounting records, business licences, etc., affect branch, subsidiary, and domestic concerns in exactly the same manner.

Incorporation in Canada can be undertaken under federal or provincial legislation. If a subsidiary is incorporated federally, the "head of-

fice" must be located some place in Canada, and if incorporated provincially, the "head office" must normally be located in the province of incorporation.

While there is no specific provision in Canadian law requiring foreign principals to arrange Canadian participation, a taxation incentive measure is available to manufacturing and processing enterprises having a degree of Canadian ownership. This measure is not regulatory in nature and in no way constitutes a control over foreign participation in the Canadian market. Since it is basically an "incentive", an outline of this measure is contained in the "Federal Incentives to Industry" chapter of this series. The Foreign Investment Review Act also encourages foreign firms to offer participation to Canadians both as shareholders and as members of their boards of management.

LICENSING, JOINT VENTURE ARRANGEMENTS

The federal government, in co-operation with the provincial governments of Canada, encourages the participation of foreign interests in the development of the Canadian manufacturing sector through licensing, joint venture and similar arrangements.

For a variety of reasons, many foreign companies are not in a position to establish their own production facilities in Canada. In such circumstances it is advantageous to utilize existing Canadian production and distribution facilities to ensure the optimum share of this growing market. This can be achieved through a licensing or joint venture arrangement between two interested companies. In such cases, the Canadian manufacturer usually receives an exclusive licence for Canada along with technical assistance and patent protection. In some cases, the foreign firm may prefer to have its products manufactured under contract in Canada whereby a Canadian firm is engaged to manufacture the products and the foreign firm organizes their distribution and sale in Canada through its own or separate facilities. In these cases, mutual gains can result with a minimum of capital investment on the part of the foreign company.

Foreign manufacturers interested in having their products manufactured in Canada under licence or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the

Industrial and Trade Enquiries Division, Department of Industry, Trade and Commerce, Ottawa. Details should be provided as to the nature of the product in question, its commercial acceptability and the financial arrangement desired. The federal Department of Industry, Trade and Commerce will contact Canadian manufacturers directly or provide nationwide publicity in its New Products Bulletin. In these arrangements, patent protection in Canada is particularly important. Without a patent, Canadian manufacturers are not likely to be interested in the offer since they have no protection against others who may manufacture the article, either by copying it directly or by resorting to foreign patent literature for information needed to produce it in this country.

Canada welcomes the participation of foreign manufacturers in its market through licensing, joint ventures and contract arrangements with existing Canadian firms. The treatment afforded foreign direct investments in this country supports this fact. There are no restrictions on the movement of funds into or out of the country. Banks, corporations and individuals are free to deal in or hold foreign funds or to arrange payments in any currency they choose. An investor is free to liquidate his Canadian investment at any time and transfer the proceeds from Canada in whatever currency desired. During the life of the investment, profits, dividends and royalties may be remitted at will.

INCIDENCE OF TAXATION

The application of Canadian income tax to non-residents depends on whether or not they are considered as "carrying on business" in Canada.

Section 253 of the Income Tax Act sets out certain activities which are deemed to be "carrying on business" in this country and, accordingly, profits derived from "business", as expanded by that provision, are liable to Canadian income tax. The application of Canadian income tax to non-residents may be modified by the tax agreements between Canada and several countries. Canada has concluded comprehensive income tax agreements with the following countries: Australia, Britain, Denmark, the Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, Trinidad and Tobago and the United States of America. Principals of these countries are not

normally subject to Canadian income tax, providing they do not have a "permanent establishment" or operate through a Canadian subsidiary.

Whether a business in Canada is in the form of an incorporated (under Canadian law) subsidiary of a foreign parent or whether it is a branch (not separately incorporated in Canada) of a foreign company, it becomes liable to registration or licensing requirements in the same manner as a domestic company, and Canadian income tax is payable at normal corporate rates. In the case of a Canadian subsidiary, there is also provision for a withholding tax on dividends remitted to its non-resident parent. In the case of a Canadian branch of a foreign company, there is provision for an additional tax (usually referred to as a "branch tax") which replaces, in effect, the withholding tax on dividends of a subsidiary.

Doing business through manufacturers' agents, distributors, or others who purchase outright and sell in their own names would not involve liability to Canadian income tax for a foreign principal. Similarly, such operation would not require a foreign company to register under provincial law. In most cases, non-resident salesmen are not required to register under provincial law. Sales by foreign princi-

pals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, would not be subject to income tax.

Further details pertaining to taxation in Canada are contained in the chapters "Taxation — Income, Business, Property" and "Taxation — Sales, Excise, Commodity" from this series.

INCIDENCE OF CUSTOMS DUTIES

In the process of establishing a new industry or expanding existing facilities, it is often necessary to import production machinery, materials and other articles. Such importations are subject to the regular provisions of Canadian customs legislation. No duty concessions or relief by way of drawback or refund is extended strictly on the basis that a firm is becoming established or expanding its operation in this country. However, certain tariff items permit entry of articles such as machinery and production components at preferred rates of duty, or subject to drawback of duty, when imported for specific purposes. Also, the Machinery Program administered by the Department of Industry, Trade and Commerce, provides that articles classified under tariff item 42700-1 (which covers the majority of machinery and equipment used by secondary industry) may be eligible for a remission of duty when the machinery being imported is not available from production in Canada.

In addition to rates of duties applicable to imported articles, the appraised value against which duty is levied is also of primary importance. Imported materials and components for manufacturing purposes in Canada are appraised at values reflecting comparable open market values in the country of export. While no appreciable saving on valuation exists when articles are imported for mere assembly in

Canada, the saving may be substantial when a reasonable Canadian material content is incorporated into the product completed in Canada.

With regard to importations of used machinery and equipment, these are subject to the same duty treatment as if imported in new condition, except that the duty is normally applied on a lower value than would be the case for new machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free entry.

Samples are subject to ordinary duty and taxes unless accompanying a non-resident salesman when imported on a temporary basis for use in taking orders and not for resale. The importer or salesman is required to deposit an amount equal to the duty and taxes ordinarily payable, which is refundable upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within 60 days. Samples with commercial value that are mailed to Canada are dutiable at the same rates as commercial shipments.

Additional information on this subject is contained in the "Canadian Customs Duties" chapter from this series.

FINANCING

Financing facilities in Canada have been developed to keep pace with the maturing industrial complex of the economy. The scope of activities of Canadian financial institutions is both varied and flexible, whether in the field of working capital financing or long-term investments.

The 10 chartered commercial banks in Canada are primarily in the field of short and medium-term financing for industrial and

commercial purposes. Normally, bank loans are granted for working capital requirements. The role of the commercial bank is complemented by a growing number of other institutions in the financial field. Loan, insurance, trust and mortgage companies, including private institutions specially created to participate in the development of industry, are increasingly active in meeting the need for long-term loans and

equity participation in new and existing industrial and commercial ventures.

While the federal government is not normally engaged in rendering financial assistance to new or existing industry, it is prepared to assist through the medium of loan capital where required financing is not available from other sources on reasonable terms and conditions. The Federal Business Development Bank, an agency of the federal government, can provide financial assistance for the expansion and modernization of Canadian businesses. F.B.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and equipment. The Head Office of the Federal Business Development Bank is located at 234 Wellington Street, Ottawa, Canada.

Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments in Canada have also established agencies to assist in the financing of industrial and commercial projects which are deemed beneficial to their respective economies. Financial assistance, in various forms, can be extended through these agencies for purposes of expanding existing facilities or for the establishment of a new operation.

A more comprehensive outline of financial facilities provided by government and private sources is contained in the publication "Financing Canadian Industries" available from the Department of Industry, Trade and Commerce, Ottawa.

IMMIGRATION

Under Canada's immigration laws, immigrants are accepted from all parts of the world, without regard to their race, religion or nationality. In particular, Canada welcomes permanent settlers who have the necessary know-how and capital to establish themselves in business or agriculture, provided they can meet the normal Canadian immigration requirements respecting good health, good character, etc. Information respecting the formal procedures to follow and any examinations required in individual cases should be obtained, before making final arrangements for the journey to Canada, from the nearest Canadian Immigration Office at the address shown in Appendix "A". Any person in doubt as to the office nearest his place of residence may address his enquiry to the Canada Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, for redirection.

Canada also welcomes bona fide businessmen seeking to enter the country on a temporary basis to contact or transact business with Canadian businessmen. While formalities are kept to a minimum, visas may be required and, as above, enquiries should be made well in advance of the proposed visit.

There are special procedures to be followed in connection with the entry of 'non-immigrant' workers, either as individuals or in groups. Companies proposing to operate in Canada for only a short period of time, or to engage in one project only, may find it desirable to bring their key personnel with them. However, the entry of these 'non-immigrant' workers is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the nearest Canadian Manpower and Immigration Office, as shown in Appendix "A". Should businessmen actually be in Canada when they wish to initiate enquiries they can do so at the nearest Manpower and Immigration office in Canada. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their length of service with the company, duties to be performed, anticipated date and point of entry into Canada, and length of stay involved. It is particularly important to give full details regarding individuals who are not citizens of their country of residence and to present evidence of their readmissibility into that country.

ASSISTANCE AVAILABLE TO INDUSTRY

The importance of industrialization to Canada's overall economic growth is well recognized by

the three levels of government — federal, provincial and municipal. To promote new and

continued industrialization of various sections of Canada, these three levels of government provide special agencies to assist and advise the businessman. Banks, power companies, railways and other private organizations are also very active in the field of industrial development, and constitute an effective organizational network devoted to the problems of the industrialist.

Federal Assistance

To assist the businessman who is seriously interested in producing in Canada, the federal government provides many useful services through its various departments and agencies.

The Department of Industry, Trade and Commerce constitutes the focal point of federal government assistance to manufacturing and processing enterprises through its own facilities and through its contacts with all other federal and provincial departments and agencies.

Of the many facilities provided by the Department of Industry, Trade and Commerce in co-operation with its trade representatives abroad, the following are possibly the most important:

- Information on establishing a plant or locating sources of supply.
- Statistical and market data on Canadian production, imports and exports.
- Special import studies of individual products normally grouped under general classifications.
- Introductions to Canadian firms looking for new products to manufacture under licence, contract, or other arrangement.
- Advice and guidance on laws, regulations and other matters pertaining to the establishment and conduct of business in Canada.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners.
- Location of sources of specialized and technical data.

Briefly, the Department of Industry, Trade and Commerce is prepared to provide essential data, information, advice and introductions which would otherwise necessitate a multiplicity of sources. The Trade Commissioner in your area and the Department of Industry, Trade and Commerce, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

Provincial Assistance

All 10 provincial governments of Canada play a vitally important role in the encouragement of industrial development in this country. Since each province can concentrate its activities on a particular geographic area, it can provide detailed data and guidance which might otherwise not be available to the interested businessman.

To carry out its specialized work, each province has established its own department or agency. These offices can provide information and advice concerning a particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw materials, power and fuel costs, labour availability, hours of work and wage rates, water and sewer facilities, transportation services and potential markets for your product. Tours of selected locations, available plant sites and existing plants for sale or lease can be arranged.

To assist domestic firms interested in obtaining licensing opportunities from abroad and to provide guidance to foreign businessmen interested in producing or investing in Canada, the provinces have established offices or arranged for representation in several of the larger cities in both the United States and Europe.

To supplement the service and planning aspects of their work, several of the provinces have established agencies, or have enacted legislation, under which financial assistance, in various forms, can be extended for purposes of expanding existing facilities and establishing new operations.

The provincial governments, keenly aware of their facilities and resources, would be pleased to introduce you to their market and its respective advantages, and to provide you with any assistance you may need in developing your plans for producing in Canada. The address of each provincial department concerned with industrial development is listed in Appendix "D".

Municipal Assistance

In most cases, choice of a location involves choosing a municipality. Most municipalities in Canada are actively engaged in attracting new industries to their areas and in assisting established firms with their expansion plans. Many towns and cities have appointed special representatives or officials to look after matters of industrial development including industrial planning and active promotion of the facilities they can offer. Most centres and municipalities have detailed surveys of their industrial facilities, such as power supply, water supply,

sewers, roads, industrial sites, available plant space, etc.

Certain municipalities, either on their own or through private civic groups, can provide assistance such as erecting buildings for lease or arranging that such premises be built on demand.

In view of the great number of municipalities and towns in Canada with equally excellent facilities, and in view of the close connection with their respective provincial governments, it is advisable for the businessman to consult with provincial agencies in the field of industrial development in order to determine the most suitable centres.

Other Sources of Assistance

Any outline of assistance to industry would be incomplete without the mention of non-

governmental sources of guidance and information. These agencies are numerous and varied; therefore, it is impossible to give details of each in a publication of this sort.

The range of public and private bodies actively promoting industrial expansion in Canada includes the chartered banks, power companies, railway companies, industry associations, private research organizations, and business consultants. By virtue of their specialized interest in the establishment and expansion of secondary industry, these organizations complement the efforts of the federal and provincial governments. Many have permanent representatives in the major manufacturing areas abroad.

Addresses of chartered banks are listed in Appendix "E", and railways in Appendix "F".

SUPPLEMENTARY INFORMATION

Many of the topics referred to in this publication, such as taxation, customs duties and financing are outlined in greater detail in separate chapters of this series available from the

Department of Industry, Trade and Commerce, Ottawa, or through the Canadian trade representative in your area.

APPENDIX "A"

CANADA MANPOWER AND IMMIGRATION OFFICES ABROAD

Country and Address

ARGENTINA

Canadian Embassy
Manpower and Immigration Section
Suipacha 1111
Casilla de Correo 1598
Buenos Aires

AUSTRALIA

Canadian Consulate General
Manpower and Immigration Section
Penfold House, 4th Floor
88 Pitt Street
Sydney 2000, N.S.W.

AUSTRIA

Canadian Embassy
Manpower and Immigration Section
Dr. Karl Luegerring 10
1010 Vienna

BELGIUM

Ambassade du Canada
Service Main-d'oeuvre et Immigration
6 Rue de Loxum, 3e étage
B-1000 Bruxelles

BRITAIN

Canadian High Commission
Manpower and Immigration Section
38 Grosvenor Street
London W1X 0AA, England

Canadian Consulate
2nd Floor
Barlow House
Minshull Street
Manchester M1 2GJ

Canadian Consulate
Bristol and West House
2 St. Philip's Place
Birmingham B3 2QJ

Canadian Consulate
Manpower and Immigration Division
Ashley House, 195 West George Street
Glasgow G2 2HS, Scotland

Canadian Consulate
Canada House
22 North Street
Belfast BT1 1LA, Northern Ireland

Country and Address

COLOMBIA

Canadian Embassy
Manpower and Immigration Section
Apartado Aéreo 052978
Bogota 2

DENMARK

Canadian Embassy
Manpower and Immigration Section
2 Princesse Maries Allé
D-1908 Copenhagen V

EGYPT, ARAB REPUBLIC OF

Canadian Embassy
Manpower and Immigration Section
6 Mahomed Fahmi El Sayed Street
Garden City, Cairo

FRANCE

Consulat général du Canada
Service Main-d'oeuvre et Immigration
15, allées de Chartres
33080 Bordeaux CEDEX

Consulat général du Canada
Service Main-d'oeuvre et Immigration
24, avenue du Prado
13006 Marseille

Ambassade du Canada
Service Main-d'oeuvre et Immigration
4, rue Ventadour
75042 Paris CEDEX 01

GERMANY

Canadian Military Mission and Consulate
Europa Centre
1 Berlin 30

Canadian Embassy
Manpower and Immigration Section
5300 Bonn-Bad Godesberg
Michaelplatz

Canadian Consulate General
Manpower and Immigration Section
Esplanade 41-47
2000 Hamburg 36

Canadian Consulate
7000 Stuttgart 1
Koenigstrasse 20

APPENDIX “A”—Continued**Country and Address****GREECE**

Canadian Embassy
Manpower and Immigration Section
4 Ioannou Ghennadiou Street
Athens 140

HAITI

Ambassade du Canada
Service Main-d'oeuvre et Immigration
C.P. 826
Port-au-Prince

HONG KONG

Commission for Canada
Manpower and Immigration Section
1 Hennessy Road
Asian House, 14th Floor
P.O. Box 20264
Victoria

HUNGARY

Canadian Embassy
Visa Section
Budakeszi utca 55/d, P.8
Budapest 11

INDIA

Canadian High Commission
Manpower and Immigration Section
Shanti Path, Chanakyapuri
P.O. Box 5209
New Delhi 21

IRAN

Canadian Embassy
Manpower and Immigration Section
P.O. Box 1610
Tehran

IRELAND

Canadian Embassy
Manpower and Immigration Section
65/68 St. Stephen's Green
Dublin 2

ISRAEL

Canadian Embassy
Visa Section
218 Hayarkon Street
Tel Aviv

Country and Address**ITALY**

Canadian Consulate General
Manpower and Immigration Section
Via Vittor Pisani 19
20124 Milan

Canadian Embassy
Manpower and Immigration Section
Via Zara 30
00198 Rome

IVORY COAST

Ambassade du Canada
Service Main-d'oeuvre et Immigration
Immeuble “Le Général”
4e et 5e étages
avenue Botreau-Roussel
B.P. 21194
Abidjan

JAMAICA

Canadian High Commission
Manpower and Immigration Section
Imperial Life Building, 3rd Floor
60 Knutsford Boulevard
P.O. Box 343
Kingston 10

JAPAN

Canadian Embassy
Manpower and Immigration Section
5-25 Akasaka 8-Chome
Minato-ku
Tokyo 107

KENYA

Canadian High Commission
Manpower and Immigration Section
Uchumi House, 10th Floor
Nkrumah Avenue
P.O. Box 30481
Nairobi

LEBANON

Canadian Embassy
Visa Section
Hamra Street, Sabbag Centre
P.O. Box 6964
Beirut

MEXICO

Canadian Embassy
Manpower and Immigration Section
Melchor Ocampo 463-7
Mexico 5, D.F.

APPENDIX "A"—Continued

Country and Address**MOROCCO**

Ambassade du Canada
Service Main-d'oeuvre et Immigration
P.O. Box B.P. 553
Rabat—Chellah

NETHERLANDS

Canadian Embassy
Manpower and Immigration Section
Groot Hertogennelaan 8, 7th Floor
The Hague

NORWAY

Canadian Embassy
Oscar's Gate 20
Postuttak
Oslo 1

PAKISTAN

Canadian Embassy
Manpower and Immigration Section
Diplomatic Enclave, Plot 5
Islamabad

PHILIPPINES

Canadian Embassy
Manpower and Immigration Section
4th Floor, PAL Building, Ayala Avenue
P.O. Box 901
Makati, Rizal

POLAND

Canadian Embassy
Manpower and Immigration Section
Ulica Matejki 1/5
Warsaw

PORTUGAL

Canadian Embassy
Manpower and Immigration Section
Praça Marquês de Pombal 14
5th Floor
Lisbon

REPUBLIC OF KOREA

Canadian Embassy
Manpower and Immigration Section
9th Floor, Hankook Ilbo Building
14 Joonghak-dong
Chongro-ku
P.O. Box 6299
Seoul 100

SINGAPORE

Canadian High Commission
Manpower and Immigration Section
7th/8th Floors, Faber House
230 Orchard Road, P.O. Box 845
Singapore 9

Country and Address**SPAIN**

Canadian Embassy
Manpower and Immigration Section
Edificio Goya—Apartado 207
Nunez de Balboa 35
Madrid

SWEDEN

Canadian Embassy
Manpower and Immigration Section
Tegelbacken 4
P.O. Box 16129
103 23 Stockholm 16

SWITZERLAND

Ambassade du Canada
Service Main-d'oeuvre et Immigration
Helvetia—Vie
Belpstrasse 11
P.O. Box 1261
3007 Berne

TRINIDAD AND TOBAGO

Canadian High Commission
Manpower and Immigration Section
Colonial Building, Third Floor
74 South Quay, P.O. Box 565
Port of Spain

UNITED STATES

Canadian Consulate General
Manpower and Immigration Section
P.O. Box 56169
900 Coastal State Building
260 Peachtree Street Northwest
Atlanta, GA 30343

Canadian Consulate General
Manpower and Immigration Section
500 Boylston Street, 5th Floor
Boston, MA 02116

Canadian Consulate
Manpower and Immigration Section
3550 Marine Midland Centre
Buffalo, NY 14203

Canadian Consulate General
Manpower and Immigration Section
310 Michigan Avenue, Suite 2000
Chicago, IL 60604

Canadian Consulate
Manpower and Immigration Section
2001 Bryan Tower
Suite 1600
Dallas, TX 75201

APPENDIX "A"—Continued

Country and Address

Canadian Consulate
Manpower and Immigration Section
1920 First Federal Building
1001 Woodward Avenue
Detroit, MI 48226

Canadian Consulate General
Manpower and Immigration Section
7th Floor
510 West Sixth Street
Los Angeles, CA 90014

Canadian Consulate
Manpower and Immigration Section
Chamber of Commerce Building
15 South Fifth Street
Minneapolis, MN 55402

Canadian Consulate General
Manpower and Immigration Section
Suite 2110
International Trade Mart
2 Canal Street
New Orleans, LA 70130

Country and Address

Canadian Consulate General
Manpower and Immigration Section
16th Floor
1251 Avenue of the Americas
New York, NY 10020

Canadian Consulate General
Manpower and Immigration Section
1 Maritime Plaza, 11th Floor
Golden Gateway Center,
San Francisco, CA 94111

Canadian Consulate General
Manpower and Immigration Section
412 Plaza 600 Building
Sixth Avenue and Stewart Street
Seattle, WA 98101

YUGOSLAVIA

Canadian Embassy
Manpower and Immigration Section
Proleterskih Brigada 58
Belgrade

APPENDIX "B"

CANADIAN FOREIGN TRADE SERVICE ABROAD

Country, Title and Address**ALGERIA**

Commercial Counsellor
 Canadian Embassy
 27 bis, rue d'Anjou
 Hydra
 Mailing address:
 C.P. 225, Alger Gare
 Algiers

ARAB REPUBLIC OF EGYPT

Commercial Secretary
 Commercial Division
 Canadian Embassy
 6 Mohamed Fahmy El Sayed Street
 Garden City
 Mailing address:
 Qasr El Doubara Post Office
 Cairo

ARGENTINA

Commercial Counsellor
 Canadian Embassy
 Casilla de Correo 3898
 Suipacha 1111
 Buenos Aires

AUSTRALIA

Sydney
 Consul General
 Canadian Consulate General
 P.O. Box 3952, G.P.O.
 A.M.P. Building, 19th Floor
 Circular Quay
 2001 Sydney
 Melbourne
 Consul General
 Canadian Consulate General
 Princes Gate East Tower,
 17th Floor
 151 Flinders Street
 Melbourne 3000
 Canberra*
 Commercial Counsellor
 Canadian High Commission
 Commonwealth Avenue
 Yarralumia 2600
 Canberra ACT

Country, Title and Address**AUSTRIA**

Commercial Counsellor
 Commercial Division
 Canadian Embassy
 Dr. Karl Luegerring 10
 1010 Vienna

BELGIUM

Commercial Counsellor
 Commercial Division
 Canadian Embassy
 rue de Loxum 6
 B-1000 Brussels

BRAZIL

Brasilia
 Commercial Counsellor
 Canadian Embassy
 CAIXA Postal 07-0961
 SDS-Edificio Venacio IV
 cobertura
 70000 Brasilia DF
 Rio de Janeiro
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 Caixa Postal 2164-ZC-00
 Edificio Metropol
 Avenida Presidente Wilson 165
 Rio de Janeiro
 Sao Paulo*
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 Caixa Postal 6034
 Edificio Scarpa
 Avenida Paulista, 1765, 9 andar
 Sao Paulo

BRITAIN

London
 Minister (Commercial)
 Canadian High Commission
 One Grosvenor Square
 London, W1X 0AB, England
 Glasgow
 Consul and Trade Commissioner
 Canadian Consulate
 Ashley House
 195 West George Street
 Glasgow G22HS, Scotland

*The Canberra office handles only those trade inquiries that require liaison with federal government departments and agencies.

*Businessmen are advised to send only letters to this address. To ensure prompt arrival of parcels of any kind, the sender should consult the Sao Paulo office first about the best method to use.

APPENDIX "B"—Continued

Country, Title and Address**CHILE**

Commercial Secretary
 Canadian Embassy
 Ahumada 11, 10th Floor (street
 address)
 Casilla 771 (mailing address)
 Santiago

CHINA, PEOPLE'S REPUBLIC OF

Commercial Counsellor
 Canadian Embassy
 16 San Li Tun
 Peking

COLOMBIA

Commercial Counsellor
 Canadian Embassy
 Apartado Aereo 5353¹/₂
 Calle 58 No. 10-42
 Bogota

COSTA RICA

Commercial Secretary
 Canadian Embassy
 Apartado Postal 10303
 Cronos Building, 6th Floor
 Calle 3 y Avda Central
 San Jose

CUBA

Commercial Secretary
 Commercial Division
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CZECHOSLOVAKIA

Commercial Counsellor
 Canadian Embassy
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 125 33 Prague 6

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 Canadian Embassy
 Prinsesse Maries Allé 2
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EUROPEAN COMMUNITIES*

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Country, Title and Address**FINLAND**

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FRANCE

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 Consul General
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 Immermannstr. 3
 4 Duesseldorf

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 Apartado 400
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 Guatemala City

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 Commission for Canada
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 1 Hennessy Road
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*The Mission handles only those inquiries that relate to Community law, regulations and activities or that require liaison with the Commission of the European Communities

APPENDIX "B"—Continued

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Counsellor
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Tehran

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Commercial Secretary
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Commercial Secretary
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Canadian Consulate General
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20124 Milan

Country, Title and Address**IVORY COAST**

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Abidjan

JAMAICA

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Knutsford Boulevard
Kingston 10

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Kimathi Street
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KOREA

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Seoul 100, Republic of Korea

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Beirut

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Canadian High Commission
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APPENDIX "B"—Continued

Country, Title and Address**MEXICO**

Commercial Counsellor
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 Mexico 5, D.F.

THE NETHERLANDS

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 Sophialaan 7
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Commercial Secretary
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NORTH ATLANTIC COUNCIL

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 Matejki 1/5
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 Singapore 9

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 2107 South Africa

APPENDIX "B"—Continued

Country, Title and Address

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Commercial Division
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SWEDEN

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SWITZERLAND

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THAILAND

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 (Commercial)

Canadian Consulate General
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 New York City, NY 10020

Atlanta

Consul and Senior
 Trade Commissioner

Canadian Consulate General
 900 Coastal States Building
 260 Peachtree Street
 Atlanta, GA 30303

Boston

Consul and Senior Trade
 Commissioner

Canadian Consulate General
 500 Boylston Street
 Boston, MA 02116

Buffalo

Consul and Senior Trade
 Commissioner

Canadian Consulate
 One Marine Midland Center
 Suite 3550
 Buffalo, NY 14203

Chicago

Consul and Senior Trade
 Commissioner

Canadian Consulate General
 310 South Michigan Avenue
 Suite 2000
 Chicago, IL 60604

APPENDIX “B”—Continued

Country, Title and Address

Cleveland
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
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 55 Public Square
 Cleveland, OH 44113

Dallas
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 2001 Bryan Tower
 Suite 1600
 Dallas, TX 75201

Detroit
 Consul
 Canadian Consulate
 1920 First Federal Building
 1001 Woodward Avenue
 Detroit, MI 48226

Los Angeles
 Consul and Senior
 Trade Commissioner
 Canadian Consulate General
 510 West Sixth Street
 Los Angeles, CA 90014

Minneapolis
 Consul and Trade
 Commissioner
 Canadian Consulate
 15 South Fifth Street
 Minneapolis, MN 55402

Philadelphia
 Consul and Senior
 Trade Commissioner
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 3 Parkway Building, Suite 1310
 Philadelphia, PA 19102

San Francisco
 Consul and Senior
 Trade Commissioner
 Commercial Division
 Canadian Consulate General
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APPENDIX "C"

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FREDERICTON, NEW BRUNSWICK

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MONTREAL, QUEBEC

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H4Z 1J5

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Quebec City, Quebec
G1R 2B5

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M5L 1G1

WINNIPEG, MANITOBA

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REGINA, SASKATCHEWAN

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Avord Tower
2002 Victoria Avenue
Regina, Saskatchewan
S4P 0R7

EDMONTON, ALBERTA

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9939 Jasper Avenue
Edmonton, Alberta
T5J 2W8

VANCOUVER, BRITISH COLUMBIA

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595 Burrard Street
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V7X 1K8

APPENDIX "D"

PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES

NEWFOUNDLAND	Department of Industrial Development Confederation Building St. John's, A1B 3R9	
NOVA SCOTIA	Department of Development 5151 George Street Halifax, B3J 2R7	Agent General Province of Nova Scotia 20 Cockspur Street London S.W.1, England
PRINCE EDWARD ISLAND	Department of Industry and Commerce P.O. Box 2000 Charlottetown, C1A 7N8	
NEW BRUNSWICK	Department of Economic Growth Centennial Building Fredericton, E3B 5C2	New Brunswick Development Office 60 Trafalgar Square London WC2N 5EA, England
QUEBEC	Department of Industry and Commerce Government Buildings Quebec City, G1R 3P2	Délégation Générale du Québec Rue de la Loi 15 1040 Bruxelles, Belgium
		Quebec House 12 Upper Grosvenor Street London W1X 9PA, England
		Délégation Générale du Québec 66, rue Pergolèse Paris (16e), France
		Quebec Government Office Königsallee 30 - Kö-Center 4 Düsseldorf, West Germany
		Bureau du Québec Via Manzoni No. 16 20121 Milan, Italy
		Quebec Government Office New Tokyo Building, Suite 1400 3-1, 3 Chome, Marunouchi Chiyoda-ku Tokyo, Japan
		Quebec House 17 West 50th Street New York, NY 10020 U.S.A.
		Quebec Government Office Park Square Building 31 St. James Avenue, Room 409 Boston, MA 02116 U.S.A.

APPENDIX "D" —Continued

		Quebec Government Office 72 Adams Boulevard West Chicago, IL 60603 U.S.A.
		Quebec Government Office 1714 Adolphus Tower Building 1412 Main Street Dallas, TX 75202 U.S.A.
		Quebec Government Office 510 West 6th Street Los Angeles, CA 90014 U.S.A.
		Québec Government Office Toronto Dominion Centre Suite 1400 Toronto, Ontario, Canada M5K 1B7
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		Ministry of Industry and Tourism Province of Ontario 24 avenue des arts 1040 Brussels, Belgium
		Ministry of Industry and Tourism Province of Ontario Rua August 1371 SobreLoja 18 Sao Paulo 01305, Brazil
		Ministry of Industry and Tourism Province of Ontario Ontario House Charles II Street London SW1Y 4QS, England
		Ministry of Industry and Tourism Province of Ontario Bockenheimer Landstr. 51/53 6000 Frankfurt, Germany
		Ministry of Industry and Tourism Province of Ontario Via Senato 7 20121 Milan, Italy

APPENDIX "D" — Continued

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2-Chome
Minato-ku
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Ministry of Industry and Tourism
Province of Ontario
Paseo de la Reforma 382-40 Piso
Mexico 6DF

Ministry of Industry and Tourism
Province of Ontario
Strandvagen 7B
Stockholm, Sweden

Ministry of Industry and Tourism
Province of Ontario
Suite 1834
230 Peachtree Street, Northwest
Atlanta, GA 30303
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 500
545 Boylston Street
Boston, MA 02116
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 1306
233 North Michigan Avenue
Chicago, IL 60601
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
R726 Diamond-Shamrock Building
1100 Superior Avenue
Cleveland, OH 44114
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 1001
606 South Olive Street
Los Angeles, CA 90014
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APPENDIX "D" — Continued

		Ministry of Industry and Tourism Province of Ontario Chamber of Commerce Building Room 1256 15 South 5th Street Minneapolis, MN 55402 U.S.A.
		Ministry of Industry and Tourism Province of Ontario Suite 1080 1251 Avenue of the Americas New York, NY 10020 U.S.A.
MANITOBA	Department of Industry and Commerce 509 Norquay Building 401 York Avenue Winnipeg, R3C 0P8	
SASKATCHEWAN	Department of Industry and Commerce Saskatchewan Power Building Regina, S4P 2Y9	Agent General Saskatchewan House 14-16 Cockspur Street London S.W. 1Y5BL England
ALBERTA	Department of Business Development and Tourism Centennial Building Edmonton, T5J 0H4	Agent General Province of Alberta 37 Hill Street Alberta House London W.1, England
		Department of Industry and Commerce Province of Alberta 7th Floor Akasaka Tokyo Building 14-3, 2, Chome Nagata-cho, Chigoda-ku Tokyo 100, Japan
		Department of Industry and Commerce Province of Alberta 703, 510 West Sixth Street Los Angeles, CA 90014 U.S.A.

APPENDIX "D" — Continued

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Development, Trade and
Commerce
Parliament Buildings
Victoria, V8V 4R9

British Columbia House
599 Market Street
San Francisco, CA 94105
U.S.A.

British Columbia House
3303 Wilshire Boulevard
Los Angeles, CA 90010
U.S.A.

British Columbia House
1-3 Regent Street
London S.W. 1Y, 4NS
England

APPENDIX "E"

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BANK OF MONTREAL
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Montreal, Quebec
H2Y 1L6

THE BANK OF NOVA SCOTIA
44 King Street West
Toronto, Ontario
M5H 1M2

THE TORONTO-DOMINION BANK
55 King Street West
Toronto, Ontario
M5K 1A2

BANQUE PROVINCIALE DU CANADA
221 ouest, rue St-Jacques
Montréal, Québec
H2Y 1M6

CANADIAN IMPERIAL BANK OF
COMMERCE
Commerce Court West
Toronto, Ontario
M5L 1A2

THE ROYAL BANK OF CANADA
1 Place Ville-Marie
Montreal, Quebec
H3C 3A9

BANQUE CANADIENNE NATIONALE
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Montréal, Québec
H2Y 2W3

THE MERCANTILE BANK OF CANADA
625 Dorchester Boulevard West
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THE BANK OF BRITISH COLUMBIA
1725 Two Bentall Centre
Vancouver, British Columbia
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UNITY BANK OF CANADA
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M5H 2C9

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RAILWAY INDUSTRIAL DEVELOPMENT OFFICES

CANADIAN NATIONAL RAILWAYS

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Department of Industrial Development
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Manager
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Government
of Canada

Gouvernement
du Canada

Industry, Trade
and Commerce

Industrie
et Commerce

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